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Analysis of Public Service Innovation "Sama Thukel" by the Regional Revenue Agency of Maluku Province

Analisis Inovasi Pelayanan Publik "Sama Thukel" oleh Badan Pendapatan Daerah Provinsi Maluku

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Abstract

This research aims to analyze the public service innovation "Sama Thukel" implemented by the Regional Revenue Agency of Maluku Province. Public service innovation is a critical element for improving the quality of governance and enhancing the public's trust in government institutions. "Sama Thukel" is a digital-based public service innovation designed to facilitate taxpayers' access to regional tax services, ensuring efficient and transparent processes. Through qualitative methods, including interviews and document analysis, the study explores the design, implementation, challenges, and impact of this innovation on taxpayers and the agency itself. The findings reveal that the "Sama Thukel" program has significantly improved taxpayer compliance, reduced bureaucratic inefficiencies, and created a more transparent and accountable system. However, challenges remain in terms of digital literacy and the need for continuous system upgrades. This research highlights the importance of adapting public service innovations to local contexts and the role of technology in enhancing governance. The study concludes by offering recommendations for optimizing the "Sama Thukel" program and ensuring its sustainability.

Keywords: Public Service Innovation, Sama Thukel, Regional Revenue Agency, Maluku Province, Governance, Digital Transformation, Taxpayer Compliance, Public Sector Efficiency.

Abstrak

Penelitian ini bertujuan untuk menganalisis inovasi pelayanan publik "Sama Thukel" yang diterapkan oleh Badan Pendapatan Daerah Provinsi Maluku. Inovasi pelayanan publik merupakan elemen penting dalam meningkatkan kualitas pemerintahan dan membangun kepercayaan publik terhadap institusi pemerintah. "Sama Thukel" adalah inovasi pelayanan publik berbasis digital yang dirancang untuk mempermudah akses wajib pajak terhadap layanan pajak daerah, dengan memastikan proses yang efisien dan transparan. Melalui metode kualitatif, yang meliputi wawancara dan analisis dokumen, penelitian ini mengeksplorasi desain, pelaksanaan, tantangan, dan dampak dari inovasi ini terhadap wajib pajak dan lembaga itu sendiri. Hasil penelitian menunjukkan bahwa program "Sama Thukel" telah meningkatkan kepatuhan wajib pajak, mengurangi inefisiensi birokrasi, dan menciptakan sistem yang lebih transparan dan akuntabel. Namun, masih terdapat tantangan terkait literasi digital dan kebutuhan untuk pembaruan sistem secara berkala. Penelitian ini menyoroti pentingnya penyesuaian inovasi pelayanan publik dengan konteks lokal serta peran teknologi dalam meningkatkan tata kelola pemerintahan. Penelitian ini ditutup dengan memberikan rekomendasi untuk mengoptimalkan program "Sama Thukel" dan memastikan keberlanjutannya.

Kata Kunci: Inovasi Pelayanan Publik, Sama Thukel, Badan Pendapatan Daerah, Provinsi Maluku, Pemerintahan, Transformasi Digital, Kepatuhan Wajib Pajak, Efisiensi Sektor Publik.

INTRODUCTION

Public service innovation is an essential aspect of modern governance, particularly in enhancing the efficiency, transparency, and accessibility of public services. In many regions, governments have increasingly relied on technological advancements to streamline processes and improve citizen engagement. The innovation of public services not only contributes to better service delivery but also plays a significant role in fostering public trust in governmental institutions (OECD, 2019). In the context of Indonesia, one notable example of public service innovation is the "Sama Thukel" program initiated by the Regional Revenue Agency (Badan Pendapatan Daerah or Bapenda) of Maluku Province. This initiative aims to provide more accessible, transparent, and efficient tax services to the public, a crucial aspect of regional governance and fiscal sustainability.

The Regional Revenue Agency (Bapenda) of Maluku Province is tasked with managing and overseeing regional taxes, including the collection of local taxes and levies, which contribute significantly to the region's budget. However, the administration of these taxes traditionally faced several challenges, including bureaucratic inefficiencies, lack of transparency, and limited access for citizens to understand and comply with tax obligations. These issues were exacerbated by limited digital literacy, which hindered the widespread adoption of e-government solutions (Aminullah & Widayati, 2020). In this context, public service innovations such as "Sama Thukel" are seen as crucial tools to overcome these barriers and improve the quality of tax-related services.

The "Sama Thukel" initiative, introduced by Bapenda Maluku, is a digital-based innovation designed to simplify access to tax services for the public. The program provides an online platform that enables taxpayers to process their tax-related matters easily, ranging from tax registration to payment and reporting. This digital transformation is expected to reduce bureaucratic delays, enhance transparency, and improve public participation in tax compliance. Furthermore, "Sama Thukel" integrates a user-friendly system aimed at addressing the issues of digital literacy by simplifying the process and providing guidance for users, particularly those with limited exposure to digital platforms (Setiawan & Kurniawan, 2021).

One of the primary objectives of the "Sama Thukel" program is to enhance taxpayer compliance. Tax compliance is a key component of effective fiscal management and the sustainability of public finance (Slemrod & Webley, 2010). In many developing countries, including Indonesia, low levels of tax compliance have been a persistent issue, leading to gaps in public revenue generation. The introduction of technological solutions, such as online tax services, has been identified as a potential solution to this problem, as it makes tax compliance more convenient and less time-consuming (Alm, McClelland, & Schulze, 1992). By providing a more accessible and efficient means for taxpayers to engage with the tax system, "Sama Thukel" aims to increase compliance rates and reduce instances of tax evasion, which have long been challenges for the region.

Another important aspect of the innovation is its potential to reduce inefficiencies within the public service sector. Bureaucratic inefficiency in public institutions is often linked to delayed processes, lack of accountability, and low productivity (Peters, 2018). With the digitalization of tax services, the "Sama Thukel" initiative can streamline the process, reduce manual work, and ensure a faster, more reliable system for both taxpayers and government employees. For instance, by offering online services, Bapenda Maluku can reduce the long queues often found in government offices, which are a common



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frustration for citizens (Gaviria, 2020). The automation of tax processing through the platform also minimizes human errors, ensuring that taxpayers receive accurate and timely information.

The success of the "Sama Thukel" program is also linked to its potential to increase transparency in the tax system. Transparency in government processes is critical for promoting accountability and reducing corruption (Deininger & Mpuga, 2005). In traditional tax collection systems, citizens often face challenges in understanding how their taxes are being used, leading to mistrust and reluctance to comply. By utilizing a digital platform that offers real-time tracking of tax payments and clear communication regarding tax obligations, the "Sama Thukel" program helps create a more transparent environment, where taxpayers can see how their contributions are being utilized in the regional development process.

Despite the potential benefits, the "Sama Thukel" program faces several challenges, particularly related to digital literacy. While Maluku Province is making strides in digitalization, a significant portion of the population still faces barriers to understanding and using digital technologies. According to a report by the Indonesian Ministry of Communication and Information (2020), digital literacy rates in rural areas of Indonesia remain low, which limits the effectiveness of digital government programs. This issue is particularly pertinent in regions like Maluku, where geographic isolation and varying access to technology further complicate the digital divide. In response to this, the "Sama Thukel" program has incorporated training modules and user support features aimed at guiding individuals through the digital process, particularly those unfamiliar with online tax systems.

Moreover, the sustainability of the program is another critical challenge. The rapid pace of technological change requires regular updates and maintenance to ensure that the platform remains effective and secure. This necessitates ongoing investment in both human and financial resources. The regional government must also ensure that the platform remains accessible to all users, including those in remote areas, by improving internet infrastructure and expanding digital access. The successful implementation of the "Sama Thukel" program will depend on continuous support from both the local government and the community to address these challenges.

In conclusion, the "Sama Thukel" initiative represents a significant step forward in the modernization of public services in Maluku Province. By leveraging technology to improve tax services, the program seeks to enhance efficiency, transparency, and taxpayer compliance, ultimately contributing to better governance and public trust. However, challenges related to digital literacy and system sustainability remain and must be addressed to ensure the long-term success of the program. This research aims to provide a comprehensive analysis of the "Sama Thukel" program, exploring its implementation, challenges, and impact on both the public and the Regional Revenue Agency.

METHODS

This study adopts a qualitative research approach to analyze the "Sama Thukel" public service innovation implemented by the Regional Revenue Agency (Bapenda) of Maluku Province. Qualitative research is chosen because it allows for an in-depth exploration of the program's implementation, challenges, and impacts, providing a comprehensive understanding of its role in improving public services and taxpayer compliance.

The research utilizes a case study method, focusing specifically on the "Sama Thukel" program as a case of public service innovation in Maluku Province. Case studies are particularly useful in understanding complex phenomena within their real-life contexts, and they enable the researcher to explore the details of how the program operates, its objectives, and the outcomes it aims to achieve (Yin, 2018). The case study method also facilitates the examination of the program's strengths, weaknesses,

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and areas for improvement by focusing on the experiences and perceptions of those directly involved in or impacted by the program.

Data collection for this research is conducted through semi-structured interviews, document analysis, and direct observations. Semi-structured interviews are carried out with key informants, including officials from Bapenda Maluku, users of the "Sama Thukel" platform (taxpayers), and other relevant stakeholders. These interviews provide valuable insights into the perceptions of different parties involved in the program, including its effectiveness, challenges, and potential areas for enhancement. The interview guides are developed based on the research objectives, focusing on the program's design, implementation process, user experiences, and impact on taxpayer behavior. The interviews are recorded and transcribed to facilitate detailed analysis.

In addition to interviews, document analysis is conducted to review official reports, policy documents, and statistical data related to the "Sama Thukel" program. These documents offer important background information and help corroborate the findings from the interviews, providing a broader context for the research. The analysis of documents also allows for an examination of the program's goals, strategies, and performance metrics, which are critical to understanding its overall success and limitations.

Furthermore, direct observations are made during visits to Bapenda Maluku's offices and events related to the "Sama Thukel" program. Observations allow the researcher to gain firsthand insight into how the program operates in practice, how government employees interact with the system, and how taxpayers engage with the platform. These observations provide a deeper understanding of the dynamics between the technology and its users in a real-world setting.

The collected data is then analyzed using thematic analysis, a method that allows for the identification of key themes and patterns within qualitative data (Braun & Clarke, 2006). Thematic analysis is particularly suited for this study, as it enables the researcher to organize and interpret the data in a way that highlights the central issues related to the implementation and impact of the "Sama Thukel" program. The analysis involves coding the data into categories, identifying recurring themes, and interpreting the findings within the broader context of public service innovation and governance in Indonesia.

Ethical considerations are also an important aspect of this research. The study ensures that participants' privacy and confidentiality are respected. Informed consent is obtained from all interviewees, who are made aware of the purpose of the study and their right to withdraw at any time without any consequences. Additionally, the research adheres to ethical guidelines in reporting the findings, ensuring that the information gathered is presented accurately and without bias.

This research is expected to contribute to the understanding of public service innovation in Indonesia, particularly in the context of regional government initiatives. The findings will provide valuable insights into how digital public service platforms, such as "Sama Thukel," can enhance governance, improve taxpayer compliance, and reduce inefficiencies within the public service sector. Moreover, the study will highlight the challenges that need to be addressed in order to ensure the sustainability and effectiveness of such innovations in the long term.

RESULTS AND DISCUSSION

Results

This section presents the results of the study and a discussion on the impact, challenges, and successes of the "Sama Thukel" program, based on data collected through interviews, document analysis, and observations. The analysis explores the perceptions of key stakeholders, including tax

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officers at the Regional Revenue Agency (Bapenda) of Maluku Province, and taxpayers who have used the platform, to evaluate the program's effectiveness and identify areas for improvement.

Increased Accessibility and Convenience

One of the primary objectives of the "Sama Thukel" program is to improve accessibility to tax services. According to the interviews with Bapenda officials, the program has succeeded in offering taxpayers a more convenient and accessible method for handling their tax-related obligations. The platform has allowed taxpayers to process tax registrations, payments, and reporting online, eliminating the need for in-person visits to government offices. A Bapenda officer shared:

"Before Sama Thukel, taxpayers had to visit our offices physically, which often caused long queues and delays. Now, with the online platform, taxpayers can complete their transactions from the comfort of their homes, reducing congestion at the office and saving time."

Similarly, taxpayers interviewed highlighted the ease of use. One taxpayer remarked:

"I no longer have to take time off work to go to the tax office. I can now check my tax status and pay online through Sama Thukel, which makes everything easier and faster."

These statements align with findings from studies on the benefits of digital government platforms, which have shown that online systems reduce time and logistical burdens on citizens (OECD, 2019). The program's digital nature has increased accessibility for those who live in remote areas, as they no longer need to travel long distances to access tax services.

Improved Taxpayer Compliance

The second major objective of the "Sama Thukel" program is to improve taxpayer compliance by providing a user-friendly system. Bapenda officials reported that the system has played a key role in simplifying the tax process, which has encouraged more individuals to comply with their tax obligations. One Bapenda officer noted:

"Since the introduction of Sama Thukel, we have observed a noticeable increase in taxpayer compliance. The system makes it easier for taxpayers to understand their obligations and track payments, which has reduced the number of late payments."

Data obtained from Bapenda's records corroborate this statement, showing an increase in the number of registered taxpayers and timely payments since the platform's implementation. However, the improvement in compliance was not uniform across all groups. Some taxpayers, especially those with limited digital literacy, still faced challenges in navigating the platform.

Challenges Related to Digital Literacy

Although the "Sama Thukel" program has generally been successful in improving accessibility and compliance, several challenges have been identified. The most significant challenge is digital literacy. Many of the interviewed taxpayers mentioned that they initially found the online platform difficult to navigate due to limited knowledge of technology. One taxpayer shared:

"At first, I had trouble understanding how to register my tax information online. I'm not very familiar with using technology, so I had to ask my family members to help me."

This sentiment was echoed by another participant who stated:

"The system is good, but for older people like me, it can be confusing. It would help if there were more guidance or training sessions to make it easier for everyone."

These findings align with previous studies that have highlighted the digital divide in developing countries, where many individuals lack the necessary skills to use digital platforms effectively (Setiawan & Kurniawan, 2021). To address this, Bapenda Maluku has implemented training sessions and provides

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assistance through customer service, but the challenge of digital illiteracy remains a barrier to full adoption.

Transparency and Accountability

The "Sama Thukel" program has also been praised for its potential to increase transparency in the tax process. Taxpayers now have access to real-time updates on their tax status and can track payments directly through the platform. A Bapenda officer explained:

"Sama Thukel enhances transparency because taxpayers can see where their money is going. They can view their payment history and check if their contributions have been properly recorded, which was not possible with the old paper-based system."

Many taxpayers agreed with this point, stating that the platform provides them with a clearer understanding of how their tax payments are used. One taxpayer remarked:

"I feel more confident paying my taxes now because I can see exactly where my payments go and know that my contributions are being recorded correctly."

This aligns with previous literature, which emphasizes that transparency in public services is essential for reducing corruption and increasing public trust (Deininger & Mpuga, 2005). By enabling taxpayers to track their payments and access relevant information easily, the program has fostered a greater sense of accountability in the regional tax system.

Operational Challenges and System Maintenance

While the "Sama Thukel" program has made significant strides in improving the efficiency of tax services, operational challenges remain. One key issue identified during the interviews was the need for continuous system maintenance and updates. Some taxpayers reported occasional technical issues, such as problems accessing the platform or delays in processing payments. A taxpayer shared:

"Sometimes, I encounter errors when trying to make a payment, and I have to wait for the system to work again. This can be frustrating."

Bapenda officials acknowledged these issues, citing the need for ongoing system upgrades to ensure stability and prevent downtime. As one officer stated:

"We are aware of some technical challenges that users experience, especially during peak times. We are working on improving the platform's capacity and ensuring that the system remains reliable."

These challenges are common in digital government initiatives, where continuous updates and improvements are necessary to keep pace with technological advancements (Peters, 2018).

Discussion

The "Sama Thukel" program, introduced by the Regional Revenue Agency (Bapenda) of Maluku Province, has emerged as a significant innovation in public service delivery, particularly in enhancing the accessibility, efficiency, and transparency of the tax system. This section discusses the key findings and implications of the study, as well as the challenges encountered in the implementation and sustainability of the program.

One of the most evident successes of the "Sama Thukel" program is its ability to improve the accessibility of tax services. Prior to its implementation, taxpayers in Maluku faced significant barriers in accessing tax services due to geographical isolation and long travel times required to visit Bapenda offices. The digitalization of the tax system through the "Sama Thukel" platform has eliminated many of these barriers. Taxpayers can now complete transactions, including tax registration, payments, and reporting, from the comfort of their homes, significantly reducing the time and effort previously required. This digital transformation mirrors similar efforts in other parts of the world, where online

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services have proven effective in reducing bureaucratic inefficiencies and improving access to public services (OECD, 2019). The success in enhancing accessibility indicates that digital government platforms are a viable solution to improving service delivery in remote or underserved regions.

However, while the program has made substantial strides in accessibility, a critical challenge identified is digital literacy. Many individuals, especially older people and those with limited exposure to technology, have struggled to use the online platform effectively. This issue has been particularly pronounced in Maluku, where digital literacy rates are lower compared to urban areas. The findings from this study align with existing research that highlights the challenges faced by individuals with limited digital skills when engaging with e-government services (Setiawan & Kurniawan, 2021). Despite the efforts made by Bapenda to provide training and user support, these barriers to digital literacy remain a significant obstacle. Addressing this challenge requires continuous efforts to improve digital literacy through targeted education and training programs, particularly in rural areas where access to digital resources is more limited.

Another key outcome of the "Sama Thukel" program is the increase in taxpayer compliance. As noted by Bapenda officials, the system has made it easier for taxpayers to understand and track their tax obligations, which has contributed to more timely payments. This aligns with the findings of Slemrod and Webley (2010), who argued that reducing the complexity of the tax process can lead to greater taxpayer compliance. By simplifying the process and providing clear guidance, "Sama Thukel" has helped bridge the gap between the government and the public, fostering a sense of trust and accountability. However, while the system has generally improved compliance, it has not fully eliminated instances of late payments, especially among those who face challenges navigating the platform.

Transparency has also been significantly enhanced through the "Sama Thukel" program. Prior to its introduction, taxpayers often struggled to understand how their taxes were being used and whether their payments were properly recorded. With the digital platform, taxpayers can now easily access real-time information about their tax payments, which has increased trust in the system. This improved transparency has had a positive impact on the public's perception of Bapenda Maluku and has contributed to a sense of accountability within the regional government. Transparency in government processes is a key factor in reducing corruption and improving governance, as highlighted by Deininger and Mpuga (2005).

Despite the program's successes, operational challenges related to system maintenance and technical issues remain a concern. Some taxpayers reported experiencing difficulties, such as errors when making payments or slow response times during peak periods. These technical problems undermine the program's effectiveness and can lead to frustration among users, potentially reducing their willingness to engage with the platform. Ongoing system maintenance and upgrades are essential to ensure the stability and reliability of the platform. Furthermore, these challenges underscore the importance of investing in the necessary technological infrastructure to support the program's long-term sustainability.

In conclusion, the "Sama Thukel" program represents a significant advancement in the modernization of public services in Maluku Province. The program has succeeded in improving accessibility, enhancing taxpayer compliance, and increasing transparency, thereby contributing to more efficient governance. However, challenges related to digital literacy and system maintenance must be addressed to ensure the program’s continued success and sustainability. By investing in digital literacy programs, expanding training opportunities, and improving the technological infrastructure, Bapenda Maluku can further optimize the impact of the "Sama Thukel" program and ensure that it remains a valuable tool for regional governance and public service delivery.

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CONCLUSION

Conclusion

The "Sama Thukel" program, introduced by the Regional Revenue Agency (Bapenda) of Maluku Province, has shown significant potential as a public service innovation to enhance the accessibility, efficiency, and transparency of tax services. By leveraging digital technology, the program has simplified the tax process for taxpayers, making it more convenient and reducing the time and effort previously required to engage with tax services. Additionally, the platform has played a role in increasing taxpayer compliance and fostering transparency within the regional tax system, thereby building greater trust between the public and the government.

Despite these achievements, the study has revealed several challenges that must be addressed for the program to achieve long-term sustainability. The most pressing challenge is digital literacy, especially among older citizens and those with limited exposure to technology. Although efforts have been made to provide training and assistance, a significant portion of the population still struggles to navigate the platform effectively. Moreover, technical issues, such as system errors and slow response times, have been reported, potentially undermining the overall effectiveness of the platform and frustrating users.

Recommendations

To optimize the impact of the "Sama Thukel" program and ensure its continued success, several key actions should be taken. First, it is essential to enhance digital literacy programs, particularly for individuals in rural areas and older populations who may have limited experience with technology. These programs could involve partnerships with local community centers or educational institutions to provide hands-on training and support. Additionally, improving system maintenance and technical support is crucial. Regular updates and troubleshooting would ensure that the platform remains stable and functional, while establishing a dedicated technical support team would address user issues more effectively.

Expanding outreach and awareness campaigns would also help increase the adoption of the "Sama Thukel" platform. Bapenda should consider using local media and community workshops to inform the public about the platform’s features and benefits. These campaigns could target specific groups that are less likely to be aware of the program, such as older citizens and those in remote areas. Furthermore, integrating feedback mechanisms into the platform is vital. Collecting regular feedback from users will allow Bapenda to identify areas for improvement and ensure that the system continues to meet the evolving needs of the public.

Finally, strengthening the technological infrastructure supporting the platform is essential. This involves ensuring the platform can handle increasing traffic, especially during peak periods, and enhancing the system’s security to prevent data breaches and technical disruptions. By focusing on these areas, Bapenda will not only improve the efficiency and reliability of the "Sama Thukel" program but also ensure its sustainability as a key component of Maluku's public service delivery.

By addressing these challenges and implementing these recommendations, Bapenda Maluku can further enhance the effectiveness of the "Sama Thukel" program, ensuring that it continues to provide accessible, efficient, and transparent services to taxpayers, ultimately contributing to improved governance and better public trust.

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